

880.0700 (d) **WELFARE EXEMPTION—RELIGIOUS PURPOSES**

[880.0710](#) **Bookstores.** Bookstore properties of organizations selling religious materials in furtherance of their religious purposes and activities are eligible for exemption, but bookstore properties of organizations selling religious materials to produce revenues are not. C 12/17/79.

880.0760 **Preschool's Use of Church Property.** C 5/17/78. (Deleted 2004)

880.0770 **Recreation and Camping Facilities.** C 5/2/78. (Deleted 2004)

[880.0780](#) **Religious Activity-Ticket Distribution.** A qualifying religious activity, e.g., a church Christmas program, is not impacted for purposes of eligibility for the exemption because tickets are distributed, whether sold or gifted, even if a for-profit organization handles the distribution. The cost of the distribution is in the same category as the cost of programs or advertising and is an acceptable expense so long as no one benefits from providing the distribution service through the payment of excessive charges or compensation or through the more advantageous pursuit of its business. C 9/8/88.

880.0785 **Residential Quarters.** C 5/6/80.

[880.0790](#) **Television Broadcasts.** The licensing of recordings of religious performances to outside, for-profit companies for showing on pay-per-view television broadcasts does not impact the availability of the exemption for the property upon which the productions and recordings took place, provided the licensing is not a fundraising endeavor and the licensee's compensation is not excessive and that the property is not used to benefit the licensee through the more advantageous pursuit of its business. C 6/15/94.